

## Article - Public Safety

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§14–216.

(a) This section applies to real property:

(1) on which general or special taxes or assessments fall due but are not paid during the period a person is a person in emergency management service or person suffering injury or damage; and

(2) that:

(i) is owned and occupied as a dwelling or for agricultural or business purposes by the person in emergency management service, person suffering injury or damage, or a dependent or employee of that person when the person becomes a person in emergency management service or person suffering injury or damage; and

(ii) continues to be occupied by the dependents or employees.

(b) (1) Except by order of court granted on motion by the collector of taxes or another officer whose duty is to enforce the collection of taxes or assessments, the property of a person in emergency management service or person suffering injury or damage may not be sold to enforce the collection of a tax or assessment, and a proceeding to enforce the collection of a tax or assessment may not be brought, if the person in emergency management service, person suffering injury or damage, or another person acting on behalf of that person, files with the collector of taxes or other officer an affidavit that shows that:

(i) a tax or assessment has been assessed on property subject to this section;

(ii) the tax or assessment is unpaid; and

(iii) the person's ability to pay the tax or assessment is materially affected because the person is a person in emergency management service or person suffering injury or damage.

(2) The court may stay the proceedings or sale for a period not exceeding 6 months after the person owing the tax ceased to be a person in emergency management service or person suffering injury or damage.

(c) (1) Except as provided in paragraph (2) of this subsection, if by law property subject to this section is sold or forfeited to enforce the collection of a tax or assessment on the property, a person in emergency management service or person suffering injury or damage may redeem the property or bring an action to redeem the property not later than 6 months after the person ceased to be a person in emergency management service or person suffering injury or damage.

(2) Paragraph (1) of this subsection does not shorten any period for redemption provided by State law.

(d) (1) (i) If a tax or assessment on property subject to this section is not paid when due, interest on the tax or assessment due and unpaid shall accrue at the rate of 6% per year.

(ii) No other penalty or interest may be imposed because of the nonpayment.

(2) A lien for unpaid taxes or an unpaid assessment shall include any interest that accrues under this subsection.

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